

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**INCOME TAX REFERENCE No. 84 of 1995****For Approval and Signature:****HONOURABLE MR.JUSTICE D.A.MEHTA****HONOURABLE MS.JUSTICE H.N.DEVANI**

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- Whether Reporters of Local Papers
1 may be allowed to see the
judgment ?
2 To be referred to the Reporter or
not ?
3 Whether their Lordships wish to see
the fair copy of the judgment ?
Whether this case involves a
substantial question of law as to
4 the interpretation of the
constitution of India, 1950 or any
order made thereunder ?
5 Whether it is to be circulated to
the civil judge ?

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COMMISSIONER OF INCOME TAX - Applicant(s)**Versus****LOK PRAKASHAN LTD. - Respondent(s)**

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Appearance :

MR MANISH R BHATT for Applicant(s) : 1,
None for Respondent(s) : 1,

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CORAM : HONOURABLE MR.JUSTICE D.A.MEHTA
and
HONOURABLE MS.JUSTICE H.N.DEVANI

Date : 17/01/2006

ORAL JUDGMENT

(Per : HONOURABLE MR.JUSTICE D.A.MEHTA)

1 As can be seen from the statement of case the Tribunal had already referred two questions for the very same Assessment Year viz. Assessment Year 1979-80, but the statement of case erroneously mentioned Assessment Year 1978-79. However, the mistake was rectified by the Tribunal by issuing corrigendum dated 16/6/1989. Through error on part of the applicant -revenue treating this as a separate Assessment Year the reference was sought under section 256(2) of the Act and had been granted by the High Court vide order dated 19/7/1991 in Income Tax Application No.5 of 1991. However, the Tribunal has clarified that reference for the very same Assessment Year

has been made, but only because the High Court had issued direction under section 256(2) of the Act this reference is made. This position is not disputed by the learned Counsel for the applicant-revenue.

2 In the circumstances, this reference is only a duplication of the reference which was already made and which stands answered by this Court vide judgment dated 18/2/2003 in Income Tax Reference No.10 of 1989 between the same parties; and hence, this reference is left unanswered for the aforestated reasons.

3 The reference stands disposed of accordingly.

Sd/-	Sd/-
(D.A.Mehta, J)	(H.N.Devani, J)

m.m.bhatt